

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.ILLUSTRATION A Examples of Tax Exemption Card

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.ILLUSTRATION A Examples of Tax Exemption Card

- a) These are samples of the tax exemption cards issued by the U.S. Department of State to certain foreign government personnel and offices under the authority of the Foreign Missions Act (22 USC 4301 et seq.). The plastic cards, which are the size of credit cards and have a hologram, are valid nationwide. Cards are used at the point of sale for exemption from State and local sales taxes and similar taxes normally charged to customers. Some cards have restrictions on tax-free purchases. Tax exemption cards are not valid for exemption from taxes on telephones, other utilities, or gasoline purchases. Cards are not transferable. Only the person whose photograph appears on the front side of the card may use it. Vendors may ask for additional identification such as a driver's license.

- b) Examples of tax exemption cards for personal purchases.

| | | |
|---|--|--|
| (Picture of Diplomat) | UNITED STATES DEPARTMENT OF STATE Personal Tax Exemption Card MISSION: (Name of mission inserted here) EXPIRATION DATE: 00/00/00 | BLUE STRIPE Full tax exemption on all personal purchases |
| NO: 0000-0000-01 SEX: M DOB: 00/00/00 | | |
| LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT (Blue stripe here) EXEMPT FROM ALL SALES TAX | | |

| | | |
|---|--|---|
| (Picture of Diplomat) | UNITED STATES DEPARTMENT OF STATE Personal Tax Exemption Card MISSION: (Name of mission inserted here) EXPIRATION DATE: 00/00/00 | YELLOW STRIPE Full tax exemption on all personal purchases except restricted category(ies) identified on the face of the card. |
| NO: 0000-0000-01 SEX: M DOB: 00/00/00 | | |

LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT

(Yellow stripe here) EXEMPTION NOT VALID FOR:

FOOD; CLOTHING; RESTAURANTS; SERVICE; HOTELS;
GROCERIES

- c) Mission tax exemption cards are issued to embassies, consulates, and international organizations for official purchases only and for the sole benefit of the mission identified on the face of the card. All purchases must be made in the name of the mission and paid for by mission check or credit card (not cash or personal check). Personal purchases are prohibited when using a mission tax exemption card.
- d) Examples of tax exemption cards for mission (official) business.

| | | |
|---|--|---|
| (Picture of Diplomat) | UNITED STATES DEPARTMENT OF STATE Mission Tax Exemption Card | BLUE STRIPE Full tax exemption on all official purchases |
| | MISSION: (Name of mission inserted here) | |
| | EXPIRATION DATE: 00/00/00 | |
| | NO: 0000-0000-01 SEX: F DOB: 00/00/00 | |
| <u>LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT</u> (Blue stripe here) EXEMPT FROM ALL SALES TAX | | |

| | | |
|--|---|--|
| (Picture of Diplomat) | UNITED STATES DEPARTMENT OF STATE Mission Tax Exemption Card OFFICIAL PURCHASES ONLY | YELLOW STRIPE Full tax exemption on all official purchases except restricted category(ies) identified on the face of the card. |
| | MISSION: (Name of mission inserted here) | |
| | EXPIRATION DATE: 00/00/00 | |
| | NO: 0000-0000-01 SEX: F DOB: 00/00/00 | |
| <u>LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT</u> (Yellow stripe here) TAX EXEMPTION NOT VALID FOR: SALES UNDER \$350; HOTELS | | |

- e) Examples of reverse of both mission and personal tax exemption cards.

| | |
|---|---|
| NOT TRANSFERABLE | |
| This card entitles bearer, whose photo appears on reverse, to nationwide exemption from state and local sales taxes, restaurant and similar taxes normally charged to the customer. Vendor may ask for additional identification. | |
| IF FOUND PLEASE RETURN TO: | |
| Office of Foreign Missions U.S. Department of State 3507 International Place, N.W. Washington, D.C. 20008-3034 202-895-3563 | |
| Monday through Friday 9:00 a.m.-4:00 p.m. EST | Return Postage Guaranteed Rev. 08-95 |

- f) Old format laminated cards are valid until the expiration date on the cards. The new yellow stripe card lists all restrictions on the tax exemption. This color will eventually replace all other color stripes except blue stripes. Until December 31, 2001 the following cards are valid and may be accepted by vendors:
- 1) Green Stripe: Full tax exemption on all purchases except restricted category(ies) identified on the face of the card.
 - 2) Red Stripe: Full tax exemption on all purchases over a minimum amount identified on the face of the card.
 - 3) Red/Green Stripe: Full tax exemption on all purchases over a minimum amount identified on the face of the card. The exemption is not valid on purchases from restricted category(ies) listed on the face of the card.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)